

**IN THE SPECIFICATION**

Please revise the paragraph starting on line 16 of page 6 of the present application as follows:

In the present invention, the focal point Ptg is set, for example, as shown in Fig. 1. That is, Fig. 1 is similar to the case of Fig. ~~12~~13, wherein the room RM is rectangular, and the speaker array 10 is placed on one wall surface WLF of the short sides. Also, 9 listeners (or seats) HM1 to HM9 sit down in 3 columns and 3 rows while facing the speaker array 10.

Please revise the paragraph starting on line 13 of page 12 of the present application as follows:

For example, it is possible to set the filter coefficients CF0 to CF31 to correspond to the sound pressure reduced point Pnc1, set the filter coefficients CF32 to CF63 to correspond to the sound pressure reduced point Pnc2, and set the filter coefficients CF64 to CF95 to correspond to the sound pressure reduced point Pnc3, or carry out another operation, or nest the relation between the filter coefficients CF0 to CFn and the sound pressure reduced points ~~Pen1~~Pnc1 to ~~Penm~~Pncm. Moreover, by devising the sampling frequency, the unit number of the speakers, and the spatial arrangement, it can be designed such that the coefficients having the influence on the respective pulses of the spatially synthesized impulse response Inc are present at as high a probability as possible.